

**TY2008 Due Dates for Automatic Extension of time to File  
Form 1120 series (not 1120-C), Form 3520-A**

Tax Period Beginning & Ending Dates	Tax Period	Return Due Date *	Due Date for Filing Under Reg Sec 1.6081-5 OR (Form 1120-F and check here if no office in US)	Extended Due Date (6 months)	Tax Year in Schema
09/30/2007-08/31/2008	200808	11/17/2008	02/17/2009	05/15/2009	2007
10/31/2007-09/30/2008	200809	12/15/2008	03/16/2009	06/15/2009	2007
11/30/2007-10/31/2008	200810	01/15/2009	04/15/2009	07/15/2009	2007
12/31/2007-11/30/2008	200811	02/17/2009	05/15/2009	08/17/2009	2007
01/31/2008-12/31/2008	200812	03/16/2009	06/15/2009	09/15/2009	2008
02/29/2008-01/31/2009	200901	04/15/2009	07/15/2009	10/15/2009	2008
03/31/2008-02/28/2009	200902	05/15/2009	08/17/2009	11/16/2009	2008
04/30/2008-03/31/2009	200903	06/15/2009	10/15/2009	12/15/2009	2008
05/31/2008-04/30/2009	200904	07/15/2009	11/16/2009	01/15/2010	2008
06/30/2008-05/31/2009	200905	08/17/2009	12/15/2009	02/16/2010	2008
07/31/2008-06/30/2009	200906	09/15/2009	01/15/2010	03/15/2010	2008
08/31/2008-07/31/2009	200907	10/15/2009	02/16/2010	04/15/2010	2008
09/30/2008-08/31/2009	200908	11/16/2009	03/15/2010	05/17/2010	2008
10/31/2008-09/30/2009	200909	12/15/2009	04/15/2010	06/15/2010	2008
11/30/2008-10/31/2009	200910	01/15/2010	05/17/2010	07/15/2010	2008
12/31/2008-11/30/2009	200911	02/16/2010	06/15/2010	08/16/2010	2008

\* Note - If taxpayer quotes 26 CFR section 1.6081-5, or checks box 3, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period (6/15/2009 for tax period 0812).

**TY2008 Due Dates for Automatic Extension of time to File  
Form 1120-C**

Tax Period Beginning & Ending Dates	Tax Period	Return Due Date (15 <sup>th</sup> day of the 9 <sup>th</sup> month following the end of the tax period)	Automatic Extended Due Date	Tax Year in Schema
01/31/2008-12/31/2008	200812	09/15/09	03/15/10	2008
02/29/2008-01/31/2009	200901	10/15/09	04/15/10	2008
03/31/2008-02/28/2009	200902	11/16/09	05/17/10	2008
04/30/2008-03/31/2009	200903	12/15/09	06/15/10	2008
05/31/2008-04/30/2009	200904	01/15/10	07/15/10	2008
06/30/2008-05/31/2009	200905	02/16/10	08/16/10	2008
07/31/2008-06/30/2009	200906	03/15/10	09/15/10	2008
08/31/2008-07/31/2009	200907	04/15/10	10/15/10	2008
09/30/2008-08/31-2009	200908	05/17/10	11/15/10	2008
10/31/2008-09/30/2009	200909	06/15/10	12/15/10	2008
11/30/2008-10-31-2009	200910	07/15/10	01/17/11	2008
12/31/2008-11-30-2009	200911	08/16/10	02/15/11	2008

(\*Note: For tax period ending 200611 and earlier, taxpayers are instructed to file a Form 990-C and Form 1120 (subchapter T cooperative). For tax period ending 200612 and subsequent, taxpayers are instructed to file a Form 1120-C).

**TY2008 Due Dates for Automatic Extension of time to File**  
**Form 1065, Form 1041, and Form 8804**  
**Note: Extension Period Shorten to “5” Months**

Tax Period Beginning & Ending Dates	Tax Period	Return or Extension Due Date (Weekends & Holidays Considered *	Extended Return Due Date (Weekends & Holidays Considered	Tax Year in Schema
10/01/2007-09/30/2008	200809	01/15/2009	06/15/2009	2007
11/01/2007-10/31/2008	200810	02/17/2009	07/15/2009	2007
12/01/2007-11/30/2008	200811	03/16/2009	08/17/2009	2007
01/01/2008-12/31/2008	200812	04/15/2009	09/15/2009	2008
02/01/2008-01/31/2009	200901	05/15/2009	10/15/2009	2008
03/01/2008-02/28/2009	200902	06/15/2009	11/16/2009	2008
04/01/2008-03/31/2009	200903	07/15/2009	12/15/2009	2008
05/01/2008-04/30/2009	200904	08/17/2009	01/15/2010	2008
06/01/2008-05/31/2009	200905	09/15/2009	02/16/2010	2008
07/01/2008-06/30/2009	200906	10/15/2009	03/15/2010	2008
08/01/2008-07/31/2009	200907	11/16/2009	04/15/2010	2008
09/01/2008-08/31/2009	200908	12/15/2009	05/17/2010	2008
10/01/2008-09/30/2009	200909	01/15/2010	06/15/2010	2008
11/01/2008-10/31/2009	200910	02/16/2010	07/15/2010	2008
12/01/2008-11/30/2009	200911	03/15/2010	08/16/2010	2008

**TY2008 Due Dates for Automatic Extension of time to File**  
**Forms 1065-B, 1041-QFT, 1041-N, 1066 and 706-GS (D)**  
**Note: Extension Period Remains ‘6’ Months**

Tax Period Beginning & Ending Dates	Tax Period	Return or Extension Due Date (Weekends & Holidays Considered *	Extended Return Due Date (Weekends & Holidays Considered	Tax Year of Return
10/01/2007-09/30/2008	200809	01/15/2009	07/15/2009	2008
11/01/2007-10/31/2008	200810	02/17/2009	08/17/2009	2008
12/01/2007-11/30/2008	200811	03/16/2009	09/15/2009	2008
01/01/2008-12/31/2008	200812	04/15/2009	10/15/2009	2008
02/01/2008-01/31/2009	200901	05/15/2009	11/16/2009	2009
03/01/2008-02/28/2009	200902	06/15/2009	12/15/2009	2009
04/01/2008-03/31/2009	200903	07/15/2009	01/15/2010	2009
05/01/2008-04/30/2009	200904	08/17/2009	02/16/2010	2009
06/01/2008-05/31/2009	200905	09/15/2009	03/15/2010	2009
07/01/2008-06/30/2009	200906	10/15/2009	04/15/2010	2009
08/01/2008-07/31/2009	200907	11/16/2009	05/17/2010	2009
09/01/2008-08/31/2009	200908	12/15/2009	06/15/2010	2009
10/01/2008-09/30/2009	200909	01/15/2010	07/15/2010	2009
11/01/2008-10/31/2009	200910	02/16/2010	08/16/2010	2009
12/01/2008-11/30/2009	200911	03/15/2010	09/15/2010	2009

\* Note - If taxpayer quotes 26 CFR section 1.6081-5, or checks box 3, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period (6/15/2009 for tax period 0812).

### **TY2008 Due Dates for Automatic Extension of time to File Form 1042**

Tax Period Beginning and Ending Dates	Form	Extension Due Date	Extended Return Due Date	Tax Year
01/01/2008- 12/31/2008	1042	03/17/2009	09/15/2009	2008

### **TY2008 Due Dates for Automatic Extension of time to File Form 706-GS(T)**

Tax Period Beginning & Ending Dates	Form	Extension Due Date	Extended Return Due Date	Tax Year
01/01/2008- 12/31/2008	706-GS(T)	04/15/2009	10/15/2009	2008